1945 **File No.** B. Finance/145

Legal Department

B **BRANCH**

Subject:—

A bill to amend the Bombay Finance Act, 1932 — extending the term for one year —

Bom IV of 1945

5 9

File No. B. Finance/145

Gen. 194 e.

278-B

Office of the R.L.A.

The requisite draft Bill is sent herewith.

2. It is necessary to repeat the provisions of sections 4 of the Bombay Finance (Amendment) Act, 1944, in the proposed Bill. The view taken by Deputy Secretary, F.D., in this behalf is correct. Clause 3 of the Bill provides accordingly.

3. The subject-matter of the Bill falls under entries Nos. 1,42, 48B and 51 in List II and entry No. 13 in List III in the Seventh Schedule to the Government of India Act, 1935. The Subject-matter of Part IV of the Bombay Finance Act, 1932, falls inter alia under entry 13 of List III in the Seventh Schedule to the Government of India Act, 1935. It contains provisions which are repugnant to the Indian Stamp Act, 1899, which is an existing Indian law relating to this entry. The provisions of clause 2 of the Bill, inasmuch as they provide for continuance of these provisions in Part IV of the Bombay Finance Act, 1932, by one year more from 31st March 1945, are repugnant to the provisions of the said existing Indian law. The Bill will have, therefore, to be reserved for the consideration of the Governer-General with referenc to paragraph (2) of the Proclamation and section 107(2) of the Government of India Act, 1935.

4 The Finance Department would no doubt append the requisite Statement to the Bill.

5. Under executive instructions the Bill requires the previous concurrence of the Governer-General.

6. The F.D. is also requested to consider the question of applying the Act to the partially excluded areas in the Province.

O.C. Sd/-
16/1/45

Remembrancer of Legal Affairs.

U.R. to F.D. No 19-Conf1, dated the 16th January 1945

V.R.K.
13/7/56

Office of the R.L.A.

The draft Bill at page 7 ante, as amended, the draft Statement as formally amended at page 9 ante and the notifications at page 11 ante are in order.

O.C. Sd/-
24/1/45

U.R. to F.D. No. 33-Confl, dated the 24th January 1945

4 c.
V.R.R.
13/7/56

S T A T E M E N T

The Bombay Finance Act, 1933, containing provisions for the imposition of an electricity duty, enhanced stamp duties and court-fees and the urban immovable property tax expires on the 31st March 1945. Government has decided that these imposts should continue for another year ~~xx~~ at the existing rates.

G C.
V.K.K.
13/7/66

N O T I F I C A T I O N

Finance Department,
Bombay Castle, 1945.

Government of India 1935

No 9326/A. - In exercise f the powers conferred by sub-section (1) af section 92 af the Governm ment af India Act, 1935, the Governor af Bombay is hereby pleased to direct that the Bombay Finance (Amendment) Act, 1945 (Bom. * of 1945) shall apply to the partially excluded areas in the province af Bombay.

* To be filled in later.

By order af the Governer af Bombay,

Joint Secretary to Government.

4 c.
V.R.K.
13/7/56

CONFIDENTIAL
VERY URGENT.

No. 69-Comfl.

Legal Department,
Bombay Castle, 16th February 1945

From

P.N. Moos, Esquire, Bar-at-Law, I.C.S.,
Secretary to the Government of Bombay;

To

The Secretary to the Governor of Bombay.

Subject:- A Bill to amend the Bombay Finance Act, 1932.

Sir,

With reference to your Memorandum No. 201(103), dated the 18th February 1946, addressed to the Finance Department, on the above subject, I am directed to forward herewith a copy of the Bill to amend the Bombay Finance Act, 1932, prepared by His Excellency the Governor under paragraph (2) of the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935.

2. By Bombay Act IV of 1945, the operation of the Bombay Finance Act, 1932, was extended upto 31st March 1945. Bombay Act IV of 1945 was reserved for th consideration of the Governor General with reference to paragraph (2) of the Proclamation and section 107(2) of the Government of India Act, 1935. The assent of the Governor General to that Act was communicated to this Department by your letter No. 201(102) dated the 9th March 1944. The present Bil purports to ~~extend~~ extend the operation of the Bombay Finance Act, 1932, for a further period of a year i.e. till 31st March 1946.

4 c.
V.R.K.
13/7/56

3. The subject-matter of the Bill falls under entries Nos. 1, 42, 48B and 51 in List II and entry No. 13 in List III in the Seventh Schedule to the Government of India Act, 1935. The subject-matter of Part IV of the Bombay Finance Act, 1932, falls inter alia under entry 13 of List III in the Seventh Schedule to the Government of India Act, 1935. It contains provisions which are repugnant to the Indian Stamp Act, 1899, which is an existing Indian law relating to this entry. The provisions of clause 2 of the Bill, inasmuch as they provide for continuance of these provisions in Part IV of the Bombay Finance Act, 1932, by one year more from 31st March 1945, are repugnant to the provisions of the said existing Indian law. The Bill will have, therefore, to be reserved for the consideration of the Governor-General with reference to paragraph (2) of the Proclamation and section 107(2) of the Government of India Act, 1935.

4. I also forward herewith six spare copies of the Bill, out of which five copies are for transmission to the Secretary to the Governor General (Public).

5. It is requested that His Excellency the Governor General may be moved to give his assent to the Bill so as to enable this Government to publish the assent before 31st March 1945 as the old Act expires on that day and the new Act must come into force on that date.

I have the honour to be,

Sir,

Your most obedient servant,

O.C. Sd/- 16/2/45

Secretary to the Government of Bombay,
Legal Department.

Through

The Joint Secretary to the Government of Bombay.
Finance Department.

4 c.
V.R.K.
12/7/56

CONFIDENTIAL

No. 201(102)

Office of the Governor's Secretary,
Government House,
Bombay, 8th March 1945.

From

D. Symington, Esquire, CIE., I.C.S.,
Secretary to the Governor of Bombay.

To

The Secretary to the Government,
Legal Department, Bombay.

Subject: The Bombay Finance (Amendment)
Bill, 1945.

Sir,

With reference to your letter No. 69-Confl. dated the 16th February 1945, on the above subject, I am directed to forward herewith the copy of the Bombay Finance (Amendment) Bill, 1945, with His Excellency the Governor-General's assent signified thereon./-

Yours obedient servant,

Sd/-

for Secretary to the Governor of Bom.

KK

No. 201(102).
Bombay, 8th March 1945.

Copy forwarded with compliments to the Finance Department, with reference to its endorsement No. 9326-A, dated the 16th February 1945.

By order of the Governor of Bombay

D. Symington.

Secretary to the Governor of Bombay

4 c.
V.R.K.
13/7/56

A C T S

Publication of the Bombay Finance (Amendment) Act, 1945.

GOVERNMENT OF BOMBAY.
Legal Department.
Resolution . No. 2456
Bombay Castle, 29th March 1945.

Letter to the Secretary to the Governor No.~~p. 19 ante~~ 69-Confidential dated the 16th February 1945.

Letter from the Secretary to the Governor, No.~~p. 23 ante~~ 201(102),dated the 8th March 1945.

"With reference to your letter No.69-Confl. dated the 16th February 1945, on the above subject, I am directed to forward herewith the copy of the Bombay Finance (Amendment) Bill, 1945, with His Excellency the Governor-General's assent signified thereon".

RESOLUTION.- The law should be published as Bombay Act No. IV of 1945, in the Bombay Government Gazette dated the 29th March 1945.

2. The Act should be translated into Marathi, Gujarati, Kannada and Hindustani (in Urdu and Devnagari scripts and the translations should be published in the Bombay Government Gazette.

3. A copy of the Act should be forwarded to the Finance Department.

By order of the Governor of Bombay,

Sd/-

P.N.Moos,

For Secretary to Government.

To

The Manager, Government Central Press, Bombay(with a copy of the Act and with a request that 15 Gazette copies of the Act may be forwarded to the Legal Department),

The Finance Department,
The Oriental Translator to Government,
The Secretary to the Bombay Legislative Assembly,
The Secretary to the Bombay Legislative Council.
) With a copy of the Act.

* With five extra copies.

4 c.
V.R.K.
13/7/56

33 115

Bom Act No IV

GOVERNOR'S BILL No. III OF 1945

A Bill to amend the Bombay Finance Act, 1932.

Bom. II of 1932.

WHEREAS it is expedient to amend the Bombay Finance Act, 1932, for the purposes hereinafter appearing;

AND WHEREAS the Governor of Bombay has assumed to himself under the Proclamation dated the 4th November 1939 issued by him under section 93 of the Government of India Act, 1935, all powers vested by or under the said Act in the Provincial Legislature;

26 Geo. 5, Ch. 2.

NOW, THEREFORE, in exercise of the said powers, the Governor of Bombay is pleased to make the following Act :—

Short title and commencement.

1. (*1*) This Act may be called the Bombay Finance (Amendment) Act, 1945.

(*2*) It shall come into force on the 31st day of March 1945.

Amendment of section 2 of Bom. II of 1932.

2. In sub-section (*3*) of section 2 of the Bombay Finance Act, 1932, (hereinafter called the said Act) for the word "thirteen" the word "fourteen" shall be substituted.

Insertion of new section 2A in Bom. II of 1932.

3. After section 2 of the said Act, the following new section shall be inserted, namely :—

Savings.

"2A. The provisions of this Act shall be in addition to and not in derogation of the provisions of the Bombay Increase of Stamp Duties Act, 1943, and the Bombay Increase of Court-fees Act, 1943."

Bom. XIV of 1943.
Bom. XV of 1943.

STATEMENT.

The Bombay Finance Act, 1932, containing provisions for the imposition of an electricity duty, enhanced stamp duties and court-fees and the urban immovable property tax expires on the 31st March 1945. Government has decided that these imposts should continue for another year at the existing rates.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.